IN THE UNITED STATES DISTRICT COURT DISTRICT OF DELAWARE

PREFERRED TAX SERVICE, INC.,

Civil Action No.

Plaintiff,

1:05-CV-00872-SLR

v.

ROBERT PIANE et al.,

Defendants.

CERTIFICATE OF SERVICE

I, Michael J. Hood, hereby certify, that that on this 10th ,day of July, 2006 that I electronically filed the attached with the Clerk of the Court through CM/ECF which will send notice of said filing to counsel of record.

> Michael J. Hood (No. 2080) MICHAEL J. HOOD, LLC 1701 Shallcross Ave. Ste. C P. O. Box 1471 Wilmington, DE 19899 (302)777-1000 (302)777-1098 (Fax)

Attorney for Defendants, Robert Piane, Robert Piane, Jr., and Piane Caterers, Inc.